

IN THE CIRCUIT COURT OF THE
15TH JUDICIAL CIRCUIT IN AND
FOR PALM BEACH COUNTY,
FLORIDA
FAMILY DIVISION

CASE NO.: 50 2015 DR 001283 MB FC

IN RE: THE MARRIAGE OF

KIRK E. FRIEDLAND,

Petitioner/Husband,

and

SUSANNE ZWYSSIG,

Respondent/Wife.

_____ /

HUSBAND'S NOTICE OF FILING FINANCIAL AFFIDAVIT

The Petitioner/Husband, KIRK E. FRIEDLAND, files simultaneously herewith his financial affidavit.

I HEREBY CERTIFY that a true and correct copy of the following was served via email (cwitters@gwmlawyers.com, paulab@gwmlawyers.com, and donnasue@gwmlawyers.com) this 27th day of February, 2015, to: Curtis L. Witters, Esq., 1601 Forum Place, Suite 1101, West Palm Beach, FL 33401.

MICHAEL P. WALSH, P.A.
501 S. Flagler Drive, Ste. 306
West Palm Beach, FL 33401
Telephone: 561-659-3989
Email: service@mpwalshlaw.com
Attorney for Petitioner/Husband

By: 

Michael P. Walsh
Florida Bar No. 283126

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IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA

Case No.: 50 2015 DR 001283 MB
Division: FAMILY

IN RE: THE MARRIAGE OF:
KIRK E. FRIEDLAND,
Petitioner/Husband,

and

SUSANNE ZWYSSIG,
Respondent/Wife.

FAMILY LAW FINANCIAL AFFIDAVIT
(\$50,000 OR MORE Individual Gross Annual Income)

I, Kirk Friedland, being sworn, certify that the following information is true:

SECTION I. INCOME

Read the instructions with this form; if they indicate that you must file this financial affidavit, start here.

1. Date of Birth: January 15, 1950
2. My occupation is: Lawyer
3. I am currently

[☒ all that apply]

 a. Unemployed

Describe your efforts to find employment, how soon you expect to be employed, and the pay you expect to receive: _____

☒ b. Employed by: Kirk Friedland, Attorney at Law, P.L.

Address: 250 South Australian Ave. Suite 250

City, State, Zip code: West Palm Beach, FL 33401

Telephone Number: 561-655-8200

Pay rate: \$16,700 monthly every week () every other week () tw monthly (x)
() other: _____

If you are expecting to become unemployed or change jobs soon, describe the change you expect and why and how it will affect your income:

I just turned 65 and am winding down my practice towards retirement.¹

☐ Check here if you currently have more than one job. List the information above for the second job(s) on a separate sheet and attach it to this affidavit.

 c. Retired. Date of retirement: _____

Employer from whom retired: _____

Address: _____

City, State, Zip code: _____ Telephone Number: _____

LAST YEAR'S GROSS INCOME:

YEAR:

Your Income

\$ 247,800

Other Party's Income (if known)

\$

PRESENT MONTHLY GROSS INCOME:

All amounts must be MONTHLY. See instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

| | | |
|---|---------------|---|
| 1. Monthly gross salary or wages | 1. | 16,700.00 ² |
| 2. Monthly bonuses, commissions, allowances, overtime, tips, and similar payments | 2. | 0.00 |
| 3. Monthly business income from sources such as self-employment, partnerships, close corporations, and/or independent contracts (Gross receipts minus ordinary and necessary expenses required to produce income.) (Attach sheet itemizing such income and expenses.) | 3. | -4,000.00 ³ |
| 4. Monthly disability benefits/SSI | 4. | 0.00 |
| 5. Monthly Workers' Compensation | 5. | 0.00 |
| 6. Monthly Unemployment Compensation | 6. | 0.00 |
| 7. Monthly pension, retirement, or annuity payments | 7. | 0.00 |
| 8. Monthly Social Security benefits | 8. | 0.00 |
| 9. Monthly alimony actually received | | |
| 9a. From this case: \$ | | |
| 9b. From other case(s): \$ | Add 9a and 9b | 0.00 |
| 10. Monthly interest and dividends | 10. | |
| 11. Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expense items.) | 11. | 0.00 |
| 12. Monthly income from royalties, trusts, or estates | 12. | 0.00 |
| 13. Monthly reimbursed expenses and in-kind payments to the extent that they reduce personal living expenses (Attach sheet itemizing each item and amount.) | 13. | Unknown ⁵ |
| 14. Monthly gains derived from dealing in property (not including non-recurring gains.) | 14. | 0.00 |
| 15. | 15. | |
| 16. | 16. | |
| 17. | | |
| PRESENT MONTHLY GROSS INCOME (Add lines 1-16) TOTAL: | | 17. 12,700.00 ^{2 & 3} |

See
Footnotes

PRESENT MONTHLY DEDUCTIONS:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly.

18. Monthly federal, state, and local income tax (corrected for filing status and allowable dependents and income tax liabilities)

a. Filing Status: Married filing jointly

b. Number of dependents claimed: 2

18. 5,250.00

19. Monthly FICA or self-employment taxes

19. 1,035.40

20. Monthly Medicare payments

20. 272.70⁶

21. Monthly mandatory union dues

21. 0.00

22. Monthly mandatory retirement payments

22. 0.00

23. Monthly health insurance payments (including dental insurance), excluding portion paid for any minor children of this relationship

23. 84.70

24. Monthly court-ordered child support actually paid for children from another relationship

24. 0.00

25. Monthly court-ordered alimony actually paid

25a. From this case: \$

25b. From other case(s): \$

Add 25a. And 25b

25. 0.00

26. TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30,

FLORIDA STATUTES (Add lines 18 through 25)

TOTAL: 26. 6,642.80

27. PRESENT NET MONTHLY INCOME (Subtract line 26 from line 17)

27. 16,057.20

SECTION II: AVERAGE MONTHLY EXPENSES

Proposed/Estimated Expenses. If this is a dissolution of marriage case **and** your current expenses do not reflect what you will actually have to pay after your marriage ends, you should write "estimate" next to each amount that is proposed/estimated.

HOUSEHOLD:

| | | | |
|--------|---|-----|-----------------|
| 1. | Monthly mortgage or rent payments | 1. | 0.00 |
| 2. | Monthly property taxes (if not included in mortgage) | 2. | 411.42 |
| 3. | Monthly insurance on residence (if not included in mortgage) | 3. | 694.58 |
| 4. | Monthly condominium maintenance fees & homeowners' association fees | 4. | 0.00 |
| 5. | Monthly electricity | 5. | 250.00 Est. |
| 6. | Monthly water, garbage, and sewer | 6. | 200.00 Est. |
| 7. | Monthly telephone | 7. | 150.00 Est. |
| 8. | Monthly fuel oil or natural gas | 8. | 0.00 |
| 9. | Monthly repairs and maintenance | 9. | 500.00 Est. |
| 10. | Monthly lawn care | 10. | 175.00 Est. |
| 11. | Monthly pool maintenance | 11. | 150.00 Est. |
| 12. | Monthly pest control | 12. | 50.00 Est. |
| 13. | Monthly misc. household | 13. | 0.00 |
| 14. | Monthly food and grocery items | 14. | 400.00 Est. |
| 15. | Monthly meals outside home | 15. | 200.00 Est. |
| 16. | Monthly cable t.v. | 16. | 200.00 Est. |
| 17. | Monthly alarm service contract | 17. | 60.00 Est. |
| 18. | Monthly service contracts on appliances | 18. | 0.00 |
| 19. | Monthly maid service | 19. | 562.50 Est. |
| Other: | | | |
| 20. | | 20. | 0.00 |
| 21. | | 21. | 0.00 |
| 22. | | 22. | 0.00 |
| 23. | | 23. | 0.00 |
| 24. | | 24. | 0.00 |
| 25. | SUBTOTAL (Add lines 1 through 24) | 25. | 4,003.50 |

AUTOMOBILE:

| | | | |
|-----|--|-----|--------|
| 26. | Monthly gasoline and oil | 26. | 120.00 |
| 27. | Monthly repairs | 27. | 100.00 |
| 28. | Monthly auto tags and emission testing | 28. | 10.00 |
| 29. | Monthly insurance | 29. | 150.00 |
| 30. | Monthly payments (lease or financing) | 30. | 0.00 |
| 31. | Monthly rental/replacements | 31. | 0.00 |
| 32. | Monthly alternative transportation (bus, rail, car pool, etc.) | 32. | 0.00 |
| 33. | Monthly tolls and parking | 33. | 0.00 |

| | | |
|------------|---|----------------------|
| 34. Other: | 34. | <u>0.00</u> |
| 35. | SUBTOTAL (Add lines 26 through 34) | <u>380.00</u> |

MONTHLY EXPENSES FOR CHILDREN COMMON TO BOTH PARTIES:

| | | |
|---|---|------------------------|
| 36. Monthly nursery, babysitting, or day care | 36. | <u>0.00</u> |
| 37. Monthly school tuition and camp | 37. | <u>4,583.00</u> |
| 38. Monthly school supplies, books, and fees | 38. | <u>0.00</u> |
| 39. Monthly after school activities | 39. | <u>0.00</u> |
| 40. Monthly lunch money | 40. | <u>0.00</u> |
| 41. Monthly private lessons or tutoring | 41. | <u>0.00</u> |
| 42. Monthly allowances | 42. | <u>0.00</u> |
| 43. Monthly clothing and uniforms | 43. | <u>0.00</u> |
| 44. Monthly entertainment (movies, parties, etc.) | 44. | <u>0.00</u> |
| 45. Monthly health insurance | 45. | <u>0.00</u> |
| 46. Monthly medical, dental, prescriptions (nonreimbursed only) | 46. | <u>0.00</u> |
| 47. Monthly psychiatric/psychological/counselor | 47. | <u>0.00</u> |
| 48. Monthly orthodontic | 48. | <u>0.00</u> |
| 49. Monthly vitamins | 49. | <u>0.00</u> |
| 50. Monthly beauty parlor/barber shop | 50. | <u>0.00</u> |
| 51. Monthly nonprescription medication | 51. | <u>0.00</u> |
| 52. Monthly cosmetics, toiletries, and sundries | 52. | <u>0.00</u> |
| 53. Monthly gifts from child(ren) to others (other children, relatives, teachers, etc.) | 53. | <u>0.00</u> |
| 54. Monthly camp or summer activities (see also line 82) | 54. | <u>0.00</u> |
| 55. Monthly clubs (Boy/Girl Scouts, etc.) | 55. | <u>0.00</u> |
| 56. Monthly access expenses (for nonresidential parent) | 56. | <u>0.00</u> |
| 57. Miscellaneous - Monthly living expenses | 57. | <u>1,000.00 Est.</u> |
| 58. | SUBTOTAL (add lines 36 through 57) | <u>5,583.00</u> |

MONTHLY EXPENSES FOR CHILD(REN) FROM ANOTHER RELATIONSHIP (other than court-ordered child support)

| | | |
|------------|---|--------------------|
| 59. _____ | 59. | <u>0.00</u> |
| 60. _____ | 60. | <u>0.00</u> |
| 61. _____ | 61. | <u>0.00</u> |
| 62. _____ | 62. | <u>0.00</u> |
| 63. | SUBTOTAL (add lines 60 through 62) | <u>0.00</u> |

MONTHLY INSURANCE

| | | |
|--|-----|--------------------|
| 64. Health insurance, excluding portion paid for any minor child(ren) of this relationship | 64. | <u>600.00 Est.</u> |
|--|-----|--------------------|

| | | |
|---|------------|----------------------|
| 65. Life insurance | 65. | <u>0.00</u> |
| 66. Dental insurance | 66. | <u>0.00</u> |
| Other: | | |
| 67. _____ | 67. | <u>0.00</u> |
| 68. _____ | 68. | <u>0.00</u> |
| 69. SUBTOTAL (add lines 64 through 68) | 69. | <u>600.00</u> |

OTHER MONTHLY EXPENSES NOT LISTED ABOVE:

| | | |
|---|------------|------------------------|
| 70. Monthly dry cleaning and laundry | 70. | <u>40.00</u> Est. |
| 71. Monthly clothing | 71. | <u>200.00</u> Est. |
| 72. Monthly medical, dental and prescription (unreimbursed only) | 72. | <u>50.00</u> Est. |
| 73. Monthly psychiatric, psychological, and counselor (unreimbursed only) | 73. | <u>0.00</u> |
| 74. Monthly non-prescription medications, cosmetics, toiletries, & sundries | 74. | <u>20.00</u> Est. |
| 75. Monthly grooming | 75. | <u>30.00</u> Est. |
| 76. Monthly gifts | 76. | <u>125.00</u> Est. |
| 77. Monthly pet expenses | 77. | <u>0.00</u> |
| 78. Monthly club dues and memberships | 78. | <u>0.00</u> |
| 79. Monthly sports and hobbies | 79. | <u>0.00</u> |
| 80. Monthly entertainment | 80. | <u>50.00</u> Est. |
| 81. Monthly periodicals/books/tapes/CD's | 81. | <u>0.00</u> |
| 82. Monthly vacations | 82. | <u>500.00</u> Est. |
| 83. Monthly religious organizations | 83. | <u>0.00</u> |
| 84. Monthly bank charges/credit card fees | 84. | <u>0.00</u> |
| 85. Monthly education expense | 85. | <u>0.00</u> |
| Other: (include any usual and customary expenses not otherwise mentioned in the items listed above) | | |
| 86. _____ | 86. | <u>0.00</u> |
| 87. _____ | 87. | <u>0.00</u> |
| 88. _____ | 88. | <u>0.00</u> |
| 89. _____ | 89. | <u>0.00</u> |
| 90. SUBTOTAL (add lines 70 through 89) | 90. | <u>1,015.00</u> |

MONTHLY PAYMENTS TO CREDITORS: (only when payments are currently made by you on outstanding balances)

NAME OF CREDITOR(s):

| | | |
|-----------|-----|-------------|
| 91. _____ | 91. | <u>0.00</u> |
| 92. _____ | 92. | <u>0.00</u> |
| 93. _____ | 93. | <u>0.00</u> |
| 94. _____ | 94. | <u>0.00</u> |

| | | | |
|------|--|-------------|-------------|
| 95. | | 95. | 0.00 |
| 96. | | 96. | 0.00 |
| 97. | | 97. | 0.00 |
| 98. | | 98. | 0.00 |
| 99. | | 99. | 0.00 |
| 100. | | 100. | 0.00 |
| 101. | | 101. | 0.00 |
| 102. | | 102. | 0.00 |
| 103. | | 103. | 0.00 |
| 104. | SUBTOTAL (add lines 91 through 103) | 104. | 0.00 |

| | | |
|--|-------------|------------------|
| 105. TOTAL MONTHLY EXPENSES: (add lines 25, 35, 58, 63, 69, 90, and 104 of Section II, Expenses) | 105. | 11,581.50 |
|--|-------------|------------------|

SUMMARY

| | | |
|---|-------------|------------------|
| 106. TOTAL PRESENT MONTHLY NET INCOME (from line 27 of SECTION I, INCOME) | 106. | 6,057.20 |
| 107. TOTAL MONTHLY EXPENSES (from line 105 above) | 107. | 11,581.50 |
| 108. SURPLUS (If line 106 is more than line 107, subtract line 107 from line 106. This is the amount of your surplus. Enter that amount here.) | 108. | 0.00 |
| 109. (DEFICIT) (If line 107 is more than line 106, subtract line 106 from line 107. This is the amount of your deficit. Enter that amount here.) | 109. | -5,524.30 |

SECTION III: ASSETS AND LIABILITIES**A. ASSETS (This is where you list what you OWN.)****INSTRUCTIONS:**

STEP 1: In column A, list a description of each separate item owned by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the box in Column A next to any item that you are requesting the judge award to you.

STEP 3: In column B, write what you believe to be the current fair market value of all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is "nonmarital," meaning it belongs to only one of you and should not be divided. You should indicate to whom you believe the item belongs.

| A ASSETS: DESCRIPTION OF ITEM(S) | B Current Fair Market Value | C Nonmarital (✓ correct column) | |
|---|-----------------------------------|---------------------------------------|------|
| | | husband | wife |
| Cash: (on hand) | | | |
| Cash: (in banks or credit unions) | | | |
| H - SunTrust # [REDACTED] - 2/23/15 Stmt Date | \$8,042 | | |
| JT - SunTrust # [REDACTED] - 2/23/15 Stmt Date | \$2,567 | | |
| | | | |
| | | | |
| Stocks/Bonds: | | | |
| Investment Accounts: | | | |
| H - Schwab # [REDACTED] - Stmt Date 1/31/15 | \$377,799 | | |
| H - Fidelity # [REDACTED] - Stmt Date 1/31/15 | \$121,113 | | |
| H - Vanguard # [REDACTED] - Stmt Date 12/31/14 | \$274,385 | | |
| Vanguard # [REDACTED] - Stmt Date 12/31/14 (Joint Acct w/ Reba Friedland) | \$35,832 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Notes: (money owed to you in writing) Reba Friedland Note Receivable | \$200,000 | | |
| | | | |
| | | | |
| Money owed to you: (not evidenced by a note) | | | |
| | | | |
| | | | |
| Real estate: (Home) | \$550,000 | | |

| | | | |
|---|--------------------|---------------------------------|------------|
| Other Real Estate: | | | |
| Business Interests: Kirk Friedland, attorney at law, P.L. | TBD | | |
| | | | |
| Automobiles: 2011 Infinity G-37 | \$17,000 | | |
| | | | |
| Boats: | | | |
| | | | |
| Other vehicles: | | | |
| | | | |
| Retirement plans: (Profit Sharing, Pension, IRA, 401K's, etc.) | | | |
| Fidelity [REDACTED] - IRA - Stmt Date 1/31/15 | \$1,827,032 | | |
| Fidelity # [REDACTED] - Non-Prototype Retirement - Stmt Date 1/31/15 | \$622,155 | | |
| | | | |
| | | | |
| Furniture & furnishings in home: | TBD | | |
| Furniture & furnishings elsewhere: | TBD | | |
| Collectibles: | | | |
| | | | |
| Jewelry: | | | |
| | | | |
| Life insurance: (cash surrender value) | | | |
| | | | |
| | | | |
| Sporting/entertainment (TV, stereo, etc.) equipment: | | | |
| | | | |
| | | | |
| Other assets: LTC 1 | \$62,500 | Est. \$50-\$75,000 ⁷ | |
| | | | |
| | | | |
| Total Assets (add column B) | \$4,098,425 | | \$0 |

B. LIABILITIES/DEBTS (This is where you list what you OWE.)

INSTRUCTIONS:

STEP 1: In column A, list a description of each separate debt owed by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the box in Column A next to any debt(s) for which you believe you should be responsible

STEP 3: In column B, write what you believe to be the current amount owed for all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is "nonmarital," meaning the debt belongs to only one of you and should not be divided. You should indicate to whom you believe the debt belongs. (Typically, you will only use Column C if the debt was owed by one spouse before the marriage. See the "General Information for Self-Represented Litigants" found at the beginning of these forms and section 61.075(1), Florida Statutes, for definitions of "marital" and "nonmarital" assets and liabilities.)

| A LIABILITIES/ DEBT: DESCRIPTION OF ITEM(S) ✓ the box next to any debt(s) for which you believe you should be responsible | B Current Amount Owed | C Nonmarital (✓ correct column) | |
|---|-----------------------------|---------------------------------------|------------|
| | | husband | wife |
| Mortgages on real estate: | | | |
| (Home): | | | |
| (Other): | | | |
| | | | |
| Charge/credit card accounts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Auto loan: | | | |
| Auto loan: | | | |
| Bank/Credit Union Loans: | | | |
| | | | |
| | | | |
| Money you owe (not evidenced by a note): | | | |
| | | | |
| | | | |
| Judgments: | | | |
| | | | |
| Other: | | | |
| | | | |
| Total Debts (add Column B) | \$0 | \$0 | \$0 |

C. NET WORTH (excluding contingent assets and liabilities)

Total Assets (enter total of Column B in Asset Table; Section A)

\$4,098,425

Total Liabilities (enter total of Column B in Liabilities Table; Section B)

\$0

TOTAL NET WORTH (Total Assets minus Total Liabilities)
(excluding contingent assets and liabilities)

\$4,098,425

D. CONTINGENT ASSETS AND LIABILITIES

INSTRUCTIONS:

If you have any **POSSIBLE assets** (income potential, accrued vacation or sick leave, bonus, inheritance, etc.) or **POSSIBLE liabilities** (possible lawsuits, future unpaid taxes, debts assumed by another), you must list them here.

| A Contingent Assets ✓ the box next to any contingent asset(s) which you are requesting the judge award to you. | B Possible Value | C Nonmarital (✓ correct column) | |
|--|---------------------|---------------------------------------|------|
| | | husband | wife |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Contingent Assets | \$0 | | |

| A Contingent Liabilities | | B Possible Amount Owed | C Nonmarital (✓ correct column) | |
|--|--|------------------------------|---------------------------------------|------|
| ✓ the box next to any contingent debt(s) for which you believe you should be responsible | | | husband | wife |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Contingent Liabilities | | \$0 | | |

E. Has there been any agreement between you and the other party that one of you will take responsibility for a debt and will hold the other party harmless from that debt? ()yes ()no

If yes, explain:

F. CHILD SUPPORT GUIDELINES WORKSHEET.

☐ Florida Family Law Rules of Procedure Form 12.902(e), child Support Guidelines Worksheet, **MUST** be filed with the court

at or prior to a hearing to establish or modify child support. This requirement cannot be waived by the parties.

[☒ one only]

☒ **A Child Support Guidelines Worksheet Is or WILL be filed in this case.** This case involves the establishment or modification of child support.

☐ **A Child Support Guidelines Worksheet IS NOT being filed in this case.** The establishment or modification of child support is not an issue in this case

NOT A CERTIFIED COPY

FOOTNOTES TO HUSBAND'S FINANCIAL AFFIDAVIT

1. Largest client (accounting for as much as 32-55% of the fee revenue of the fee revenue of Kirk Friedland, P.L. - excluding a one-time class action fee) is transitioning the work that had been done by the Husband's P.L. to others. It is expected that within 60 days all of this client's business will have been moved to other lawyers, law firms and professionals.

Husband had contemplated beginning to wind up his practice in this year, in any event upon reaching age 65. The significant financial development has accelerated this desire.

2. Husband has paid himself a salary of \$16,700 per month for years. The loss of his largest client makes sustainability of this salary highly questionable. For the reason set forth in Footnote 1, Husband is uncertain how much longer he can pay himself this salary. Paying himself this salary in the first month of 2015 resulted in a \$4,000 loss to the P.L.
3. In the first month of 2015 the Husband sustained a \$4,000 loss. Exact amount of loss or minimal business income in the future will be dependent on month-to-month revenues, but will be materially affected by the loss of the client reflected in Footnotes 1 & 2.
4. Estimated after split of financial accounts.
5. Prior to turning 65 the Husband's P.L. was paying for his health insurance. This is no longer the case since he's now eligible of Medicaid. Minimal meals, entertainment and travel have been provided. In addition the P.L. has paid some of the expenses for the North Carolina's residence for the Husband's benefit. This is reflected in the business income above in Line 3.
6. Pursuant to IRMAA (Income Related Medicare Adjustment Amount) the Medicare amount that the Husband is currently paying will be adjusted upward when his 2014 income tax information is sent to Medicare. The Husband understands that this may be double to triple the current amount.
7. See letter from Jim Kern, Sr., the originator of the investment and long-time manager of the investment property with LTC. This is an estimate only.

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement included fines and/or imprisonment.

Dated: 2/26/2015

Kirk Friedland
KIRK FRIEDLAND

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to or affirmed and signed before me on this 26th day of Feb 2015 by Kirk E. Friedland

Kim A. Rossin
NOTARY PUBLIC--STATE OF FLORIDA

[Print, type, or stamp commissioned name of notary or deputy clerk.]



☒ Personally known
☐ Produced identification
☐ Type of identification produced _____

*Regulated by the State of Florida